

~~CONFIDENTIAL~~ 7 March 1951

FIELD MEMORANDUM NO. 177

TO : All Latin American Field Stations

FROM : Chief, Foreign Division T

SUBJECT: Accounting Practices

25X1A6a 1. The Audit Division has recently completed a specially requested audit of the account of one [REDACTED] station, covering a period of over one year. As a result of the audit, certain observations were made which are believed to be applicable to many stations. These observations and certain pertinent recommendations are set forth below in brief and are intended as a guide for all stations when preparing future accountings.

a. The station's claims for reimbursement for expenses of agents and operations were almost completely without documentation.

b. No receipts from agents were submitted to support salary payments during the period. They were supported only by disbursement vouchers signed by the Station Chief stating that a certain sum was paid to a certain agent.

c. In only one instance was a listing of items of expense claimed by an agent included in the station accounting, although the financial agreements with several of the agents provide that expense allowances will be accountable.

d. If, in particular instances receipts cannot be obtained, it is felt the reason therefor should be shown on each voucher instead of a blanket certification. It is also felt that where an agent's expenses are accountable, such accounting should be submitted to headquarters; that project expenses should be itemized; that, where possible, project development or operational expenses should be supported by receipts; and that, in general, the use of the blanket certification for missing receipts should be curtailed in favor of an explanation applicable to the particular case in all but routine expenses of minor amounts.

e. The station did not certify, in purchasing sea transportation, that it obtained the lowest first-class accommodations available. It is felt that the same certification should be made by foreign stations buying transportation for an employee as is required from an employee purchasing his own. (This will eventually be eliminated [REDACTED])

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